

ABSTRACT OF THE DISCLOSURE

In a method for dry-etching a coating by use of reactive gas which is activated, a second insulating layer containing carbon atoms which is formed on a 5 first insulating layer containing carbon atoms is ashed by use of a gas containing carbon atoms and at least one of oxygen atoms, nitrogen atoms and hydrogen atoms. By using the above gas, the second insulating layer containing carbon atoms which is formed on the first 10 insulating layer which is an underlying layer can be efficiently ashed and removed without removing carbon atoms in the side surface of the grooves formed in the first insulating layer and etching the side surface thereof. Thus, the side surface of the groove formed 15 in the first insulating layer will not be modified or deformed.